

United States Bankruptcy Court

District of Arizona

Voluntary Petition

| | |
|---|---|
| Name of Debtor (if individual, enter Last, First, Middle): Arete Holdings, LLC | Name of Joint Debtor (Spouse) (Last, First, Middle): |
| All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): | All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): |
| Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 77-0605240 | Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) |
| Street Address of Debtor (No. and Street, City, and State): 6263 N Scottsdale Rd #395 Scottsdale, AZ <div style="text-align: right;">ZIP Code 85250</div> | Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP Code</div> |
| County of Residence or of the Principal Place of Business: Maricopa | County of Residence or of the Principal Place of Business: |
| Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div> | Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div> |
| Location of Principal Assets of Business Debtor (if different from street address above): | |

| | | |
|---|---|--|
| Type of Debtor (Form of Organization) (Check one box) | Nature of Business (Check one box) | Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) |
| <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) | <input checked="" type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). | <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <div style="margin-top: 10px;"> <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding </div> |
| | | Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts. |

| | |
|--|---|
| Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. | Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). |
|--|---|

| | | | | | | | | | | | |
|---|--|---|---|---|---|--|---|---|---|--|--|
| Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. | THIS SPACE IS FOR COURT USE ONLY | | | | | | | | | | |
| Estimated Number of Creditors <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input checked="" type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table> | <input type="checkbox"/> 1-49 | <input type="checkbox"/> 50-99 | <input type="checkbox"/> 100-199 | <input checked="" type="checkbox"/> 200-999 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> 25,001-50,000 | <input type="checkbox"/> 50,001-100,000 | <input type="checkbox"/> OVER 100,000 | |
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 50-99 | <input type="checkbox"/> 100-199 | <input checked="" type="checkbox"/> 200-999 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> 25,001-50,000 | <input type="checkbox"/> 50,001-100,000 | <input type="checkbox"/> OVER 100,000 | | |
| Estimated Assets <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> | <input type="checkbox"/> \$0 to \$50,000 | <input type="checkbox"/> \$50,001 to \$100,000 | <input type="checkbox"/> \$100,001 to \$500,000 | <input type="checkbox"/> \$500,001 to \$1 million | <input checked="" type="checkbox"/> \$1,000,001 to \$10 million | <input type="checkbox"/> \$10,000,001 to \$50 million | <input type="checkbox"/> \$50,000,001 to \$100 million | <input type="checkbox"/> \$100,000,001 to \$500 million | <input type="checkbox"/> \$500,000,001 to \$1 billion | <input type="checkbox"/> More than \$1 billion | |
| <input type="checkbox"/> \$0 to \$50,000 | <input type="checkbox"/> \$50,001 to \$100,000 | <input type="checkbox"/> \$100,001 to \$500,000 | <input type="checkbox"/> \$500,001 to \$1 million | <input checked="" type="checkbox"/> \$1,000,001 to \$10 million | <input type="checkbox"/> \$10,000,001 to \$50 million | <input type="checkbox"/> \$50,000,001 to \$100 million | <input type="checkbox"/> \$100,000,001 to \$500 million | <input type="checkbox"/> \$500,000,001 to \$1 billion | <input type="checkbox"/> More than \$1 billion | | |
| Estimated Liabilities <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> | <input type="checkbox"/> \$0 to \$50,000 | <input type="checkbox"/> \$50,001 to \$100,000 | <input type="checkbox"/> \$100,001 to \$500,000 | <input type="checkbox"/> \$500,001 to \$1 million | <input checked="" type="checkbox"/> \$1,000,001 to \$10 million | <input type="checkbox"/> \$10,000,001 to \$50 million | <input type="checkbox"/> \$50,000,001 to \$100 million | <input type="checkbox"/> \$100,000,001 to \$500 million | <input type="checkbox"/> \$500,000,001 to \$1 billion | <input type="checkbox"/> More than \$1 billion | |
| <input type="checkbox"/> \$0 to \$50,000 | <input type="checkbox"/> \$50,001 to \$100,000 | <input type="checkbox"/> \$100,001 to \$500,000 | <input type="checkbox"/> \$500,001 to \$1 million | <input checked="" type="checkbox"/> \$1,000,001 to \$10 million | <input type="checkbox"/> \$10,000,001 to \$50 million | <input type="checkbox"/> \$50,000,001 to \$100 million | <input type="checkbox"/> \$100,000,001 to \$500 million | <input type="checkbox"/> \$500,000,001 to \$1 billion | <input type="checkbox"/> More than \$1 billion | | |

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):
Arete Holdings, LLC**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

| | | |
|--|--------------|-------------|
| Location Where Filed: - None - | Case Number: | Date Filed: |
| Location Where Filed: | Case Number: | Date Filed: |

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

| | | |
|------------------------------------|---------------|-------------|
| Name of Debtor: - None - | Case Number: | Date Filed: |
| District: | Relationship: | Judge: |

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.**Exhibit B**

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

X _____
Signature of Attorney for Debtor(s) (Date)**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

- ☐ Yes, and Exhibit C is attached and made a part of this petition.
- ☒ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.**Information Regarding the Debtor - Venue**

(Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- ☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

- ☐
- Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)_____
(Address of landlord)

- ☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- ☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- ☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition*(This page must be completed and filed in every case)*

Name of Debtor(s):

Arete Holdings, LLC**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X **/s/ C Taylor Ashworth** _____
Signature of Attorney for Debtor(s)

C Taylor Ashworth _____
Printed Name of Attorney for Debtor(s)

Stinson Morrison Hecker LLP _____
Firm Name
1850 N. Central Ave.
Suite 2100
Phoenix, AZ 85004-4584

Address

602-279-1600 Fax: 602-240-6925 _____
Telephone Number

January 26, 2011 _____
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X **/s/ Daniel Dempsey** _____
Signature of Authorized Individual

Daniel Dempsey _____
Printed Name of Authorized Individual

Chief Restructuring Officer _____
Title of Authorized Individual

January 26, 2011 _____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

RESOLUTIONS OF THE MEMBERS OF
ARETÉ HOLDINGS, LLC

WHEREAS, pursuant to the Amended and Restated Limited Liability Company Agreement, True North Partners, LLC in its capacity as the sole member (the “Member”) of Areté Holdings, LLC and its subsidiary entities: Areté Sleep, LLC; Areté Sleep Therapy, LLC; Areté NW, LLC; and Areté Sleep Therapy NW, LLC (collectively the “Company”), has considered the financial and operational aspects of the Company’s business;

WHEREAS, the Member has reviewed the Company’s historic performance, the market for the Company’s products and services and the Company’s current and long-term liabilities;

WHEREAS, the Member has pursued several options to obtain investors in the Company or to divest the Company;

WHEREAS, Company officers have reached a tentative agreement with a potential purchaser (the “Purchaser”) which neither will generate sufficient funds to satisfy the claims of all of the Company’s creditors nor render the Company solvent and which will be consummated only if approved in the context of a bankruptcy proceeding.

NOW, THEREFORE, BE IT RESOLVED: That in the Member’s judgment, it is necessary for the Company to file a voluntary petition under the provisions of chapter 11, title 11 of the United States Code (the Company’s “Chapter 11 Case”) to consummate the transaction with the Purchaser or with another higher bidder, and to address creditors’ claims.

BE IT FURTHER RESOLVED: That the Company’s Manager and officers be, and hereby are, authorized to execute and to file on the Company’s behalf all petitions, schedules, lists and other papers or documents and to take any and all action that they determine necessary or proper to obtain such relief.

BE IT FURTHER RESOLVED: That the Company’s Manager and officers be, and they hereby are, authorized and directed (1) to engage the law firms of Reed Smith LLP and Stinson Morrison Hecker LLP as bankruptcy counsel and Daniel E. Dempsey as the Company’s Chief Restructuring Officer to represent and to assist the Company with performing its duties under title 11 of the United States Code and to take any and all actions to advance the Company’s rights, including filing and pleading, and to represent and assist the Company with an asset purchase agreement and (2) in connection therewith, to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing the Company’s Chapter 11 Case and cause to be filed an appropriate application for authority to retain the services of Reed Smith LLP and Stinson Morrison Hecker LLP .

BE IT FURTHER RESOLVED: That the Company’s current President and Chief Executive Officer, Anthony Baumann, relinquish that position and be retained as the Company’s Vice President of Business Development.

BE IT FURTHER RESOLVED: That the Company’s Manager and officers be, and they hereby are, authorized to negotiate the terms of an asset purchase agreement, enter into a settlement agreement with CMS and the OIG, seek the use of cash collateral and/or obtain post-

petition financing and in connection therewith, the Company's Manager and officers hereby are authorized and directed to execute appropriate asset purchase, cash collateral and/or loan agreements and related ancillary documents.

BE IT FURTHER RESOLVED: That the Company's Manager and officers be, and they hereby are, authorized and empowered for, in the name of and on behalf of the Company to take or cause to be taken any and all such other and further action, and to execute, acknowledge, deliver and file any and all such instruments as each, in its/his/her discretion, may determine necessary or advisable in order to carry out the purpose and intent of the preceding paragraph.

BE IT FURTHER RESOLVED: That in the event that the Purchaser and the Company are unable to finalize the terms of an asset purchase agreement acceptable to the Company, then the Member will evaluate whether it will proceed with a bankruptcy filing as otherwise described in this Resolution.

BE IT FURTHER RESOLVED: That the contracts entered by the Company to date relating to the proposed bankruptcy filing are authorized and approved.

Date: December 31, 2010

ARETÉ HOLDINGS, LLC

By: Its Member:

/s/ Michael L Pierce

True North Partners, LLC

By: Michael Pierce

Its: Partner

ARETÉ HOLDINGS, LLC

By: Its Member:

/s/ Thomas C. Ensign

Thomas C. Ensign

ARETÉ SLEEP THERAPY, LLC

By: Its Member:

/s/ Michael L Pierce

Areté Holdings, LLC

By: Its Member:

True North Partners, LLC

By: Michael Pierce

Its: Partner

ARETÉ SLEEP, LLC

By: Its Member:

/s/ Michael L Pierce

Areté Holdings, LLC

By: Its Member:

True North Partners, LLC

By: Michael Pierce

Its: Partner

ARETÉ SLEEP THERAPY NW, LLC

By: Its Member:

/s/ Michael L Pierce

Areté NW, LLC

By: Its Member:

True North Partners, LLC

By: Michael Pierce

Its: Partner

ARETÉ NW, LLC

By: Its Member:

/s/ Michael L Pierce

Areté Holdings, LLC

By: Its Member:

True North Partners, LLC

By: Michael Pierce

Its: Partner

**United States Bankruptcy Court
District of Arizona**

In re **Arete Holdings, LLC**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | (5) <i>Amount of claim [if secured, also state value of security]</i> |
|---|---|--|---|--|
| BROWN&FORTUNATO, P.C. 905 S. FILLMORE SUITE 400 Amarillo, TX 79105 | BROWN&FORTUNATO, P.C. 905 S. FILLMORE SUITE 400 Amarillo, TX 79105 | | | 1,190,829.00 |
| ECKERT SEAMANS CHERIN & MELLOTT LLC 600 GRANT STREET 44TH FLOOR Pittsburgh, PA 15219 | ECKERT SEAMANS CHERIN & MELLOTT LLC 600 GRANT STREET 44TH FLOOR Pittsburgh, PA 15219 | | | 262,035.85 |
| Huron Consulting Services, LLC 4795 Paysphere Circle Chicago, IL 60674 | Huron Consulting Services, LLC 4795 Paysphere Circle Chicago, IL 60674 | | | 260,645.54 |
| CBIZ ACCOUNTING, TAX& ADVISORY SERVICES FILE 50035 Los Angeles, CA 90074-0034 | CBIZ ACCOUNTING, TAX& ADVISORY SERVICES FILE 50035 Los Angeles, CA 90074-0034 | | | 32,125.00 |
| SHARON M. LOFTUS, ESQ. 166 HICKORY HEIGHTS DR. Bridgeville, PA 15017 | SHARON M. LOFTUS, ESQ. 166 HICKORY HEIGHTS DR. Bridgeville, PA 15017 | | | 23,937.50 |
| AEROTEK 3689 COLLECTION CTR. DR. Chicago, IL 60693 | AEROTEK 3689 COLLECTION CTR. DR. Chicago, IL 60693 | | | 17,914.17 |
| WILLIS OF ARIZONA, INC. PO BOX 730054 Dallas, TX 75373-0054 | WILLIS OF ARIZONA, INC. PO BOX 730054 Dallas, TX 75373-0054 | | | 15,581.65 |
| CP/IPERS PRINCE FORUM LLC PO BOX 100794 Pasadena, CA 91189 | CP/IPERS PRINCE FORUM LLC PO BOX 100794 Pasadena, CA 91189 | | | 12,427.39 |
| AJILON DEPT CH 14032 Palatine, IL 60055 | AJILON DEPT CH 14032 Palatine, IL 60055 | | | 7,510.51 |
| K & L GATES LLP ONE LINCOLN STREET BOSTON, MA 02111-2950 | K & L GATES LLP ONE LINCOLN STREET BOSTON, MA 02111-2950 | | | 7,023.65 |

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | (5) <i>Amount of claim [if secured, also state value of security]</i> |
|--|---|--|---|--|
| LINCOLN NATIONAL LIFE INSURANCE COMPANY PO BOX 0821 North Suburban Fac, IL 60132 | LINCOLN NATIONAL LIFE INSURANCE COMPANY PO BOX 0821 North Suburban Fac, IL 60132 | | | 6,340.90 |
| BRIGHTREE 1735 N BROWN RD SUITE 500 Lawrenceville, GA 30043 | BRIGHTREE 1735 N BROWN RD SUITE 500 Lawrenceville, GA 30043 | | | 5,554.00 |
| INSIGHT GLOBAL FINANCE PO BOX 371992 Pittsburgh, PA 15250-7992 | INSIGHT GLOBAL FINANCE PO BOX 371992 Pittsburgh, PA 15250-7992 | | | 5,065.36 |
| DELL FINANCIAL SERVICES 4307 COLLECTION CENTER DR. Chicago, IL 60693 | DELL FINANCIAL SERVICES 4307 COLLECTION CENTER DR. Chicago, IL 60693 | | | 3,506.75 |
| GREENBERG TRAUIG 2375 EAST CAMELBACK ROAD SUITE 700 Phoenix, AZ 85016 | GREENBERG TRAUIG 2375 EAST CAMELBACK ROAD SUITE 700 Phoenix, AZ 85016 | | | 3,084.46 |
| OFFICE DEPOT PO BOX 70025 LOS ANGELES, CA 90074-0025 | OFFICE DEPOT PO BOX 70025 LOS ANGELES, CA 90074-0025 | | | 2,940.13 |
| CISCO SYSTEMS CAPITAL CRP PO BOX 41602 Philadelphia, PA 19101-1602 | CISCO SYSTEMS CAPITAL CRP PO BOX 41602 Philadelphia, PA 19101-1602 | | | 2,756.11 |
| CT CORPORATION P.O. BOX 4349 Carol Stream, IL 60197 | CT CORPORATION P.O. BOX 4349 Carol Stream, IL 60197 | | | 2,489.00 |
| DELL MARKETING L.P. P.O. BOX 802816 Chicago, IL 60680 | DELL MARKETING L.P. P.O. BOX 802816 Chicago, IL 60680 | | | 2,393.69 |
| BOXWOOD TECHNOLOGY, INC 11350 MCCORMICK RD SUITE 101 Cockeysville-Hunt Valley, MD 21031 | BOXWOOD TECHNOLOGY, INC 11350 MCCORMICK RD SUITE 101 Cockeysville-Hunt Valley, MD 21031 | | | 1,895.00 |

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Chief Restructuring Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **January 26, 2011**

Signature **/s/ Daniel Dempsey**

Daniel Dempsey
Chief Restructuring Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
District of Arizona**

In re **Arete Holdings, LLC**

Debtor(s)

Case No.

Chapter

11

DECLARATION

I, the Chief Restructuring Officer of the corporation named as the debtor in this case, do hereby certify, under penalty of perjury, that the Master Mailing List, consisting of **39** sheet(s), is complete, correct and consistent with the debtor(s)' schedules.

Date: **January 26, 2011**

/s/ Daniel Dempsey

Daniel Dempsey/Chief Restructuring Officer

Signer/Title

Date: **January 26, 2011**

/s/ C Taylor Ashworth

Signature of Attorney

C Taylor Ashworth

Stinson Morrison Hecker LLP

1850 N. Central Ave.

Suite 2100

Phoenix, AZ 85004-4584

602-279-1600 Fax: 602-240-6925

MML-5

Arete Holdings, LLC -

A COASTAL LOCK-N-KEY LCC
49 7TH ST.
ASTORIA OR 97103

A+PULMONARY CENTER
13352 N. 83RD AVE
SUITE # A-99
PEORIA AZ 85381

A-1 IRRIGATION
7520 N ETHAN ALLEN PL
TUCSON AZ 85741

A-1 PROFESSIONAL EXTERMINATING INC
2846 W HARVARD AVE
PO BOX 26
ROSEBURG OR 97470

ABBY SPEIGHT
1042 S. WAGON WHEEL DRIVE
CHANDLER AZ 85249

ACCENT INSURANCE RECOVERY SOLUTIONS
P.O. BOX 952366
SAINT LOUIS MO 63195

ADMINISTRATIVE ENTERPRISES INC
5810 W BEVERLY LN
GLENDALE AZ 85306

AEROTEK
3689 COLLECTION CTR. DR.
CHICAGO IL 60693

AETNA
PO BOX 981106
EL PASO TX 79998

AFFILIATED CHEST PHYSICIANS, LTD
9100 NORTH 2ND STREET
SUITE # 221
PHOENIX AZ 85020

Arete Holdings, LLC -

AHCCCS
PO BOX 7550
DALLAS TX 75284

AICCO, INC.
DEPARTMENT 7616
LOS ANGELES CA 90084

AIGB GROUP, INC
630 N COITRD
SUITE 2200
RICHARDSON TX 75080

AIRGAS -NOR PAC
PO BOX 7427
PASADENA CA 91109-7427

AJILON
DEPT CH 14032
PALATINE IL 60055

ALAN F. STRONG
2212 SE. 149TH AVE.
VANCOUVER WA 98683

ALICE WHITE
14434 N. 28TH AVE.
PHOENIX AZ 85053

ALPHAGRAPHS
2120 EAST CAMELBACK ROAD
PHOENIX AZ 85016

ALSACE, LLC
23974 ALISO CREEK RD
SUITE# 408
LAGUNA BEACH CA 92677

AMBER C DAVIS
1751 30TH AVENUE
LONGVIEW WA 98632

AMELIA EDWARDS
8130 N. 9TH AVE.
PHOENIX AZ 85021

Arete Holdings, LLC -

AMERIBEN
PO BOX 7186
BOISE ID 83707

AMERICHoice REFUND CENTER
15354 COLLECTION CENTER DR
CHICAGO IL 60693

ANCILLARY CARE SERVICES
5429 LBJ FREEWAY
SUITE 700
DALLAS TX 75240

ANDRES RIOS
4433 W. VERNON AVE
PHOENIX AZ 85035

ANDREW CROSS
1016 4TH AVE.
FAIRBANKS AK 99701

APS
PO BOX 2906
PHOENIX AZ 85062-2906

AQUA CHILL, INC., #13
PO BOX 24778
TEMPE AZ 85285-4778

ARIZONA DEPARTMENT OF HEALTH
150 N 18TH AVE
SUITE 450
PHOENIX AZ 85007

ARIZONA DEPT OF REVENUE
P.O. BOX 29032
PHOENIX AZ 85038

ARIZONA OFFICE MAINTENANCE
1530 E. COMMERCE AVE
GILBERT AZ 85234

ARIZONA PEST PREVENTION, INC.
P. O. BOX 2169
CHANDLER AZ 85224

Arete Holdings, LLC -

ASHA SINGH
9658 NW. SKYLINE HEIGHTS DR.
PORTLAND OR 97229

ASPEN TECHNOLOGIES
2343 W. UNIVERSITY DR., SUITE 105
TEMPE AZ 85281

AT&T
P.O. BOX 5001
CAROL STREAM IL 60197

AVESIS
P.O. BOX 52718
PHOENIX AZ 85072

AVISTA UTILITIES
1411 E. MISSION AVE
SPOKANE WA 99252-0001

AZ DEPARTMENT OF HEALTH SERVICES
400 WEST CONGRESS
SUITE 116
TUCSON AZ 85701

AZ LUNG SLEEP AND VALLEY FEVER INSTITUTE
7908 W. VILLA LINDO DR.
PEORIA AZ 85383

BANNER OCCUPATIONAL HEALTH SERVICES
P.O BOX 29614
PHOENIX AZ 85038

BARBARA S. SMITH
18410 N. 27TH AVE
NO. 118
PHOENIX AZ 85053

BCBS MOUNTAIN STATES
PO BOX 981693
EL PASO TX 79998

Arete Holdings, LLC -

BENJAMIN FRANKLIN PLUMBING
5976 SE ALEXANDER ST
SUITE C
HILLSBORO OR 97123

BENNY COX
16434 W BADEN AVE
GOODYEAR AZ 85338

BETH FORD PIMA COUNTY TREASURER
115 N. CHURCH AVENUE
TUCSON AZ 85701-1199

BETSY PRICE TARRANT COUNTY TAX ASSESSOR-
PO BOX 961018
FORT WORTH TX 76161-0018

BLUE CROSS BLUE SHIELD OF AZ
P.O. BOX 81049
PHOENIX AZ 85069

BLUE CROSS BLUE SHIELD- MI
600 LAFAYETTE EAST
DETROIT MI 48226

BLUE CROSS BLUE SHIELD-TEXAS
PO BOX 660044
DALLAS TX 75266

BONNIE WENZL
2832 INDIGO WAY
FOREST GROVE OR 97115

BOXWOOD TECHNOLOGY, INC
11350 MCCORMICK RD
SUITE 101
COCKEYSVILLE-HUNT VALLEY MD 21031

BRANDON TRANS. SERVICE OR LIZ BRANDON
15931 S MERRYLEE DR
OREGON CITY OR 97045

BRENDAN THOMAS
1714 E MILKY WAY
GILBERT AZ 85296

Arete Holdings, LLC -

BRENNA LACEY
2730 E. BROADWAY
TUCSON AZ 85716

BRIGHTREE
1735 N BROWN RD
SUITE 500
LAWRENCEVILLE GA 30043

BROWN&FORTUNATO, P.C.
905 S. FILLMORE
SUITE 400
AMARILLO TX 79105

BRPT
903 S. CASITAS RD. UNIT B
TEMPE AZ 85281

BURT-BURNETT, INC.
1920 E. THIRD STREET
SUITE 1
TEMPE AZ 85281

CAREFUSION CORPORATION
PO BOX 75604
CLEVELAND OH 44101-4755

CARLA SUNIGA
1393 W. 15TH. LN.
APACHE JUNCTION AZ 85210

CASH R. BEECHLER MD, PC
10250 N. 92 STREET
SUITE # 102
SCOTTSDALE AZ 85258

CATHAL P. GRANT
1604 HOSPITAL PKWY
507 & 508
BEDFORD TX 76022

CBIZ ACCOUNTING, TAX& ADVISORY SERVICES
FILE 50035
LOS ANGELES CA 90074-0034

Arete Holdings, LLC -

CDW GOVERNMENT
75 REMITTANCE DR
STE 1515
CHICAGO IL 60675

CENTERS FOR MEDICARE & MEDICAID SERVICES
C/O PAUL A BULLIS, ASST US ATTY
40 N CENTRAL AVE #1200
PHOENIX AZ 85004

CHAMPVA
PO BOX 469062
DENVER CO 80246

CHAPMAN& CHAPMAN, LLC
240 STENGAR LANE
ROSEBURG OR 97470

CHARLES D. GIBSON
PO BOX 17809
FOUNTAIN HILLS AZ 85269-7809

CHARTER COMMUNICATIONS
PO BOX 78063
PHOENIX AZ 85062-8063

CHRISTOPHER HONSE
10437 LITTLE RIVER RD.
GLIDE OR 97443

CHRISTOPHER HOWITZ
3320 N. RIVEREND PLACE
TUCSON AZ 85750

CIGNA HEALTH CARE - REFUNDS
PO BOX 182223
FARGO ND 58108

CINTAS
1825 W. PARKSIDE LANE
PHOENIX AZ 85027

CIRCADIANCE
1060 CORPORATE LANE
EXPORT PA 15632

Arete Holdings, LLC -

CISCO SYSTEMS CAPITAL CRP
PO BOX 41602
PHILADELPHIA PA 19101-1602

CITY OF CHANDLER
P.O. BOX 4008
CHANDLER AZ 85244

CITY OF GRESHAM
1333 NW EASTMAN PARKWAY
GRESHAM OR 97030-3825

CITY OF GRESHAM
PO BOX 2260
PORTLAND OR 97208-2260

CITY OF RICHARDSON
PO BOX 830129
RICHARDSON TX 75083

CITY OF SCOTTSDALE
P.O. BOX 1586
SCOTTSDALE AZ 85252

CITY OF TUCSON
P.O. BOX 27320
TUCSON AZ 85726

CITY OF TUCSON
PO BOX 27320
TUCSON AZ 85720

CITY OF VANCOUVER
PO BOX 8995
VANCOUVER WA 98660

CLARIFACTS
323 W. ROOSEVELT RD.
SUITE 101
PHOENIX AZ 85003

CLARK COUNTY TREASURER
PO BOX 9808
VANCOUVER WA 98666-8808

Arete Holdings, LLC -

CLATSOP COUNTY TAX COLLECTOR
820 EXCHANGE
SUITE 210
ASTORIA OR 97103

CLEAR BLUE SECURITY, LLC
8455 N. 90TH ST.
SUITE #4
SCOTTSDALE AZ 85258

COMCAST CABLE
PO BOX 34744
SEATTLE WA 98124

COMMUNITY HEALTH PLAN OF WASHINGTON
720 OLIVE WAY
STE#300
SEATTLE WA 98101

CONEXIS
PO BOX 224547
DALLAS TX 75222

CONNECTWISE, INC
2803 W BUSCH BLVD
STE204
TAMPA FL 33618

CONTEXO MEDIA
P.O. BOX 9187
GAITHERSBURG MD 20898-9187

CORDELIA SCHANDLER
3003 NE. 43RD ST.
VANCOUVER WA 98663

COWBOY CAB COMPANY. INC
1306 WALL STREET
PO BOX 150125
DALLAS TX 75215

COX COMMUNICATION
PO BOX 79172
PHOENIX AZ 85062-9172

Arete Holdings, LLC -

COX COMMUNICATIONS
PO BOX 78071
PHOENIX AZ 85062-8071

CP/IPERS PRINCE FORUM LLC
PO BOX 100794
PASADENA CA 91189

CRYSTAL AND SIERRA SPRINGS
PO BOX 660579
DALLAS TX 75266-0579

CT CORPORATION
P.O. BOX 4349
CAROL STREAM IL 60197

CYNTHIA MILLS
PO BOX 297
DILLARD OR 97432

DALE MACHAFFIE
8607 NE. 31ST CIRCLE
VANCOUVER WA 98662

DALE MILLER
6324 W. REDFIELD RD
GLENDALE AZ 85306

DAVID B. NEHMER
9430 W. PLACITA ANASAZI
TUCSON AZ 85735

DAVID NEWKIRK
11007 W. LAURELWOOD LANE
AVONDALE AZ 85323

DAVID WALLACE JR.
14357 W. LA MAILLE DR.
SURPRISE AZ 85374

DEBRA DAY COLLINS
2306 MAINSAIL LANE
ARLINGTON TX 76002

Arete Holdings, LLC -

DELBERT L. EARLE
16093 W. STARLIGHT DR.
SURPRISE AZ 85374

DELL FINANCIAL SERVICES
4307 COLLECTION CENTER DR.
CHICAGO IL 60693

DELL MARKETING L.P.
P.O. BOX 802816
CHICAGO IL 60680

DEPARTMENT OF LABOR AND INDUSTRIES
PO BOX 34022
SEATTLE WA 98124-1022

DIRECT CAPITAL CORPORATION
PO BOX 643451
CINCINNATI OH 45264-3451

DIRECT CREDIT FUNDING, INC.
3629 N. 700 E. SUITE 200
OGDEN UT 84414

DIRECT TV
PO BOX 60036
LOS ANGELES CA 90060-0036

DMAP
PO BOX 14955
SALEM OR 97309

DOROTHY FOLEY
PO BOX 189
YONCALLA OR 97499

DOUGLAS COUNTY PUBLIC HEALTH
621 W MADRONE
ROSEBURG OR 97470

DOUGLAS COUNTY TAX COLLECTOR
PO BOX 5710
PORTLAND OR 97228-5710

Arete Holdings, LLC -

DP AIR CORP
PO BOX 52726
PHOENIX AZ 85072

DR. BARRY FENTON
3710 RAWLINS ST
#1370
DALLAS TX 75219

DR. CHANG-KUN CHOI
5840 W. CHARTER OAK RD.
GLENDALE AZ 85304

DR. DICK
50990 N 40TH ST
#122
PHOENIX AZ 85018

DR. M. BHAMRAH
13606 N. 59TH AVE.
STE 1
GLENDALE AZ 85304

DR. M.M.SALIM
PO BOX 6279
CHANDLER AZ 85246

DR. RAJ MULPURI
13634 N 93RD AVE SUITE 100
PEORIA AZ 85381

DRSM PC
9312 E MOUNTAIN SPRING ROAD
SCOTTSDALE AZ 85255

DUANE BISHOP
2862 SE. HALE WAY
GRESHAM OR 97080

ECKERT SEAMANS CHERIN & MELLOTT LLC
600 GRANT STREET 44TH FLOOR
PITTSBURGH PA 15219

Arete Holdings, LLC -

ED R. ALCISO
4427 W. CHOLLA ST.
GLENDALE AZ 85304

ELIZABETH J. SHELAMAR
7525 SE. TOLMAN ST.
PORTLAND OR 97206

ELIZABETH SHELAMER
375 NE. SHAVER ST.
APT# 504
PORTLAND OR 97212

EMBLA SYSTEMS, INC.
DEPT 1881
DENVER CO 80291-1880

EMDEON BUSINESS SERVICE
12016 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693-0120

EMMA GREENWOOD
860 NE. FLEMING AVE.
GRESHAM OR 97030

EMPIRE BLUE CROSS BLUE SHIELD
PO BOX 92221
CLEVELAND OH 44193

ERIC B. STENERSON
8454 E. RAMONA MADERA LANE
TUCSON AZ 85747

ERNEST CHEN
16201 S. 29TH DR.
PHOENIX AZ 85045

ERNIE RODRIGUEZ
4114 E. MUIRWOOD
PHOENIX AZ 85048

ESCREEN INC.
PO BOX 841358
DALLAS TX 75284-1358

Arete Holdings, LLC -

ESTRELLA MEDICAL PLAZA 1, LLC.
9401 W. THUNDERBIRD ROAD
SUITE # 200
PEORIA AZ 85381

EVO MEDICAL SOLUTIONS
26378 289TH PLACE
ADEL IA 50003-8021

FASTSIGNS
7620 E. INDIAN SCHOOL RD.
SCOTTSDALE AZ 85251

FINCH WEB WORKS, LLC
1048 SW GAINES ST
PORTLAND OR 97239

FISHER & PAYKEL HEALTHCARE
12724 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

FRANKLIN COMMONS, LLC
601 SE 117TH AVE
SUITE #200
VANCOUVER WA 98683

FRED BROWN
1554 NE. ROCKY DR.
ROSEBURG OR 97470

FREDERICK LARSEN
1450 NW. MORITZ COURT
ROSEBURG OR 97470

FRONTIER
P.O. BOX 2951
PHOENIX AZ 85062-2951

FUTURE DIGITAL IMAGING
16561 N 92ND STREET
SUITE 110
SCOTTSDALE AZ 85260

Arete Holdings, LLC -

GATEWAY COMMUNITY COLLEGE
108 N. 40TH ST.
CH1051
PHOENIX AZ 85034

GE CAPITAL
PO BOX 31001-0275
PASADENA CA 91110-0275

GEORGE GRAVES
3147 GREENBRIER RD.
SIERRA VISTA AZ 85650

GEORGE HAYES
78865 E. SAN PEDRO
WINKELMAN AZ 85292

GOOD FAITH MEDICAL, INC.
2614 E. ROBB LANE
PHOENIX AZ 85024

GREEN CHOICE PEST CONTROL
3340 "H" STREET
WASHOUGAL WA 98671

GREENBERG TRAUIG
2375 EAST CAMELBACK ROAD
SUITE 700
PHOENIX AZ 85016

GREGORIO SIFUENTES
3120 NW. JOHN OLSEN AVE.
APT# 7101
HILLSBORO OR 97124

GREGORY A. MONGER
4930 MARCONI DR.
SIERRA VISTA AZ 85635

GURUSIMRIN KHALSA
PO BOX 7186
BOISE ID 83707

Arete Holdings, LLC -

HEALTH NET OF ARIZONA
1230 WASHINGTON ST
SUITE 401
TEMPE AZ 85281

HEALTHCARE QUALITY
P.O. BOX 1948
WATERLOO IA 50704

HEALTHCHOICE ARIZONA INC
410 N 44TH ST
STE 500
PHOENIX AZ 85008

HEALTHNET
1230 W WASHINGTON ST #401
TEMPE AZ 85281

HEIDI NISSEN
200 SW 2ND STREET
APT#27
WARRENTON OR 97146

HIGHLAND MEDICAL CENTER PC
2222 E HIGHLAND AVE
SUITE 318
PHOENIX AZ 85016

HOLIDAY INN EXPRESS HOTEL & SUITES AST
204 WEST MARINE DRIVE
ASTORIA OR 97103

HOMELINK
PO BOX 1860
WATERLOO IA 50704

HOODVIEW SECURITY SYSTEMS
PO BOX 993
SANDY OR 97055

HTA - SC ROYAL OAKS, LLC
PO BOX 749477
LOS ANGELES CA 90074-9477

Arete Holdings, LLC -

HUMANA HEALTH
PO BOX 14610
LEXINGTON KY 40512

HURON CONSULTING SERVICES, LLC
4795 PAYSHERE CIRCLE
CHICAGO IL 60674

IMAGEFIRST- PHOENIX
PO BOX 18974
PHOENIX AZ 85005-8974

INDEPENDENT FIRE & SAFETY
7272 E. BROADWAY
TUCSON AZ 85710

INFINITY PRECISION BLDRS, INC
11119 E. VICTORIA STREET
CHANDLER AZ 85248

INFORMATION SYSTEMS MANAGEMENT
6400 SE LAKE ROAD
SUITE 450
PORTLAND OR 97222

INHALE, LLC
5235 N. MESQUITE CANYON PLACE
TUCSON AZ 85749

INSIGHT
P.O. BOX 731069
DALLAS TX 75373

INSIGHT DIRECT USA, INC
PO BOX 731069
DALLAS TX 75373-1069

INSIGHT GLOBAL FINANCE
PO BOX 371992
PITTSBURGH PA 15250-7992

INTEGRA TELECOM
PO BOX 3034
PORTLAND OR 97208-3034

Arete Holdings, LLC -

INTERHOSPITAL PHYSICIANS ASSOC
1500 NE IRVING, STE. 300
PORTLAND OR 97232

INTERNAL REVENUE SERVICES
PO BOX 24017
FRESNO CA 93779-4017

INVACARE HCS, LLC
PO BOX 33842
NORTH ROYALTON OH 44133

IRON MOUNTAIN
PO BOX 601002
PASADENA CA 91189

IRON MOUNTAIN
PO BOX 915004
DALLAS TX 75391-5004

JAMES CLARK
4325 E. CAROL ANN LANE
PHOENIX AZ 85032

JAMES LOFTIN, MD P.A.
2145 SUTTON PLACE
PLANO TX 75093

JAMES SIGMAN
12522 W. COLDWATER SPRINGS RD.
AVONDALE AZ 85323

JAMIE CURRY
403 NEVADA DRIVE
LONGVIEW WA 98632

JEFFREY ANDERSON
8234 E. POSADA AVE.
MESA AZ 85212

JEFFREY S. GITT, DO., P.C.
3815 E. BELL RD.
SUITE# 2400
PHOENIX AZ 85032

Arete Holdings, LLC -

JESSICA WARD C/O THE LAW FIRM OF C.HALL
24230 N. 25TH STREET
PHOENIX AZ 85024

JOANN SELLERS
PFC 561 BOX 1849
FPO AP 96310

JOHN E. PROPST
4848 N. 38TH ST.
UNIT 130
PHOENIX AZ 85018

JOHN R AMES, CTA
PO BOX 139066
DALLAS TX 75313

JOHN S. TARVIN
PO BOX 221
WINCHESTER OR 97495

JOHN SIRVYDAS
7 REDWOOD ROAD
HUDSON NH 03051

JOHN WALTON
1630 OLALLA RD
WINSTON OR 97496

JOHN WATTS
7860 E. BENSON HWY
LOT 171
TUCSON AZ 85756

JULIO VALENZUELA
4571 WEST MEGGAN PLA
TUCSON AZ 85741

JURISDICTION D DME MAC
PO BOX 6727
FARGO ND 58108-6727

JUSTIN R. LANNE
488 E. WINE PLUM
TUCSON AZ 85704

Arete Holdings, LLC -

K & L GATES LLP
ONE LINCOLN STREET
BOSTON MA 02111-2950

KAREN ANTHONY
9802 NE 82ND AVENUE
VANCOUVER WA 98662

KAREN LARSON
91418 HAREN VIEW DR
ASTORIA OR 97103

KAREN RATHBUN
787 NE EDGEHILL DRIVE
ESTACADA OR 97023

KARI BOESEN
7845 E. CRESTWOOD WAY
SCOTTSDALE AZ 85250

KAT LAVENA SCHONEMANN
1906 E CAVALRY RD
NEW RIVER AZ 85087

KATHRYN M. LUNDEEN
3560 CANDY WOODS DR.
POLAND OH 44514-2293

KHALEEL SALAHUDEEN LLC
18731 N REEMS RD
SUITE 680
SURPRISE AZ 85374

KIMBERLY SHUCK
3410 E. PACKARD DR.
GILBERT AZ 85298

KRISTINA E. POWERS
1475 N. ROANOKE ST.
GILBERT AZ 85234

KRISTINE PERRIN
4307 BRADLEY LN
ARLINGTON TX 76017

Arete Holdings, LLC -

LAUREN SCHNEIDERMAN
14430 N 91ST PLACE
SCOTTSDALE AZ 85260

LAURI A. PEMBERTON
7871 W. MURAL HILL DR.
TUCSON AZ 85743

LAW OFFICES OF STANLEY R. LERNER P.C.
3707 N. 7TH STREET
SUITE 250
PHOENIX AZ 85014

LCA BANK CORPORATION
PO BOX 1650
TROY MI 48099-1650

LEAH STEWART
3845 W. VALLEY MINE DR.
TUCSON AZ 85745

LEANNE C. MILLER
4155 W. POST ROAD
CHANDLER AZ 85226

LEGACY BIOMEDICAL INC
1614 S BROADWAY
BLDG 2 STE 206
CARROLLTON TX 75006

LEONARD CONSULTING LLC
PO BOX 1222
JULIAN CA 92036

LESLIE MORCZYNSKI
9109 E MOENKOPI TRAIL
TUCSON AZ 85749

LETICIA TAROLLI
5025 ROCK WAY
CENTRAL POINT OR 97502

LEXISNEXIS RISK DATA MANAGEMENT INC
6601 PARK OF COMMERCE BLVD
BOCA RATON FL 33487

Arete Holdings, LLC -

LIFEWISE
PO BOX 7709
BEND OR 97708

LINCOLN NATIONAL LIFE INSURANCE COMPANY
PO BOX 0821
NORTH SUBURBAN FAC IL 60132

LINDA RUSH
PO BOX 502
WARRENTON OR 97146

LISA HEFFERNAN
4915 N. RIVER VALLEY LOOP
TUCSON AZ 85705

LONG REALTY COMPANY
900 E RIVER ROAD
TUCSON AZ 85718

LUANA NEDITA
2750 W HARVARD
ROSEBURG OR 97471

LUPE GUERRERO
3738 CRENSHAW
FORT WORTH TX 76105

MAIL HANDLERS BENEFIT PLAN
PO BOX 44242
JACKSONVILLE FL 32231-4242

MAJID SEHAT, DDS
1115 RANDOL MILL RD.
SUITE#100
ARLINGTON TX 76012

MALINCKRODT INC.
PO BOX 730356
DALLAS TX 75373-0356

MAMMOTH NETWORKS
PO BOX 2799
GILLETTE WY 82717

Arete Holdings, LLC -

MARCO HERNANDEZ
1726 E. 1ST AVE
MESA AZ 85204

MARGARET TABERT
2607 21ST. AVE.
APT# 27
FOREST GROVE OR 97116

MARICOPA COUNTY TREASURER
P.O. BOX 78574
PHOENIX AZ 85062

MARK STEPHENS
PO BOX 161
WINCHESTER OR 97495

MARLIN LEASING CORP
PO BOX 13604
PHILADELPHIA PA 19101-3604

MARY DOWLING-NESBITT
2103 E. WILLIAMS DRIVE
PHOENIX AZ 85024

MCA OCCUPATIONAL HEALTH
3219 OMEGA DR.
ARLINGTON TX 76014

MEDICARE
PO BOX 6727
FARGO ND 58108-6727

METRO WATER DISTRICT
P.O. BOX 36870
TUCSON AZ 85740

METRO WATER DISTRICT
PO BOX 36870
6262 N LA CANDA DR
TUCSON AZ 85740

MIA SCHREINER
315 EVELYN ST
ROSEBURG OR 97471

Arete Holdings, LLC -

MICHAEL NICHOLSON
7663 W. CREOSOTE SPRING COURT
TUCSON AZ 85743

MICHAEL TYREE
2000 E ROGER RD
APT G33
TUCSON AZ 85719

MICHELLE MIRL
4411 E. TANGLEWOOD DR
PHOENIX AZ 85048

MITCHEL LYNCH
9357 E STELLA RD
TUCSON AZ 85730

MONITRONICS
DEPT. CH 8628
PALATINE IL 60055-8628

MULTNOMAH COUNTY
PO BOX 2716
PORTLAND OR 97208-2716

MUTUAL OF OMAHA
MUTUAL OF OMAHA PLAZA
OMAHA NE 68175

MVAP MEDICAL SUPPLIES, INC.
1415 LAWRENCE DRIVE
NEWBURY PARK CA 91320

N.A.T.I.P INC
13606 N 59TH AVE #3
GLENDALE AZ 85304

NATIONWIDE RETIREMENT CONSULTING GROUP
DEPARTMENT 3249
COLUMBUS OH 43271-3248

NEIL D. WENTZ
15026 W. LA REATA AVE.
GOODYEAR AZ 85395

Arete Holdings, LLC -

NETFUSION
5111 N SCOTTSDALE RD
SUITE 145
SCOTTSDALE AZ 85250

NEWEGG.COM
16839 E GALE AVE
HACIENDA HEIGHTS CA 91745

NORIDIAN ADMINISTRATIVE SERVICES
PO BOX 6727
FARGO ND 58108-6727

NORTHWEST IRONWORKERS HEALTH & SECURITY
PO BOX 34464
SEATTLE WA 98124-1464

NORTHWEST PHYSICIANS INSURANCE COMPANY
PO BOX 13400
SALEM OR 97039-1400

NW NATURAL
PO BOX 6017
PORTLAND OR 97228-6017

O&M HIDDEN PARKING
2610 KAUFFMAN AVENUE
VANCOUVER WA 98660

OCCUHEALTH
2570 NW EDENBOWER BLVD
STE 100
ROSEBURG OR 97470

OFFICE DEPOT
PO BOX 70025
LOS ANGELES CA 90074-0025

ON POINT MARKETING SOLUTIONS
15816 N. GREENWAY HAYDEN LOOP
SUITE #500
SCOTTSDALE AZ 85260

Arete Holdings, LLC -

OREGON COAST DIST
P.O. BOX 580
WARRENTON OR 97146

OREGON DEPARTMENT OF REVENUE
PO BOX 14725
SALEM OR 97309-5018

OREGON LINEN
608 SE LANE AVE.
ROSEBURG OR 97470

OYEYEMI FABUYI
6724 AUDUBON TRAIL
FORT WORTH TX 76132

PACIFIC BIOMEDICAL
3140 GOLD CAMP DRIVE STE 90
RANCHO CORDOVA CA 95670

PACIFIC COAST MEDICAL SUPPLY
1210 MARINE DRIVE
ASTORIA OR 97103

PACIFIC OFFICE AUTOMATION
P.O. BOX 41602
PHILADELPHIA PA 19101-1602

PACIFIC POWER
1033 NE 6TH AVE
PORTLAND OR 97256-0001

PACIFIC SOURCE HEALTH PLANS
PO BOX 7068
EUGENE OR 97401-0068

PALO VERDE BIOMEDICAL CONSULTANTS
5350 W BELL RD
STE C-122
GLENDALE AZ 85308

PARCEL PORT
P.O. BOX 2007
NORTH HAVEN CT 06473

Arete Holdings, LLC -

PASSPORT TO LANGUAGES
3912 SW 43RD AVE
PORTLAND OR 97221

PATRICIA ESTRADA
5014 N. 20TH AVE.
PHOENIX AZ 85015

PATRICK DESKINS
8814 W. CAVALIER DR.
GLENDALE AZ 85305

PAUL DAWLEY
19743 W. HAMMOND DR.
BUCKEYE AZ 85326

PERSONAL INSURANCE ADMINISTRATORS, INC
PO BOX 6040
AGOURA HILLS CA 91376-6040

PETE MARTINEZ
5924 S. PINTO RD.
TUCSON AZ 85710

PHOENIX POLICE DEPARTMENT
PO BOX 29380
PHOENIX AZ 85038-9380

PINEHURST LAND DEVELOPMNET, LLC
200 SW MARKET STREET #200
PORTLAND OR 97201

PITNEY BOWES GLOBAL FIN SERVICES
P.O. BOX 371887
PITTSBURGH PA 15250-7887

PITNEY BOWES PURCHASE POWER
P.O. BOX 856042
LOUISVILLE KY 40285

PMT, INC.
7471 E CAMINO RAYO DEL LUZ
SCOTTSDALE AZ 85266

Arete Holdings, LLC -

PORTLAND GENERAL ELECTRIC
P.O. BOX 4438
PORTLAND OR 97208

POWELL PROFFESIONAL CENTER
PO BOX 2968
PORTLAND OR 97208

PROVIDENCE OCCUPATIONAL HEALTH
PO BOX 4388
PORTLAND OR 97208

PULMONARY ASSOCIATES OF SOUTHERN AZ
1951 N. WILMOT
BLDG#4
TUCSON AZ 85712

QWEST
PO BOX 52187
PHOENIX AZ 85072-2187

QWEST
PO BOX 91155
SEATTLE WA 98111-9255

R.O.I. PROPERTIES
7310 N. 16TH STREET
SUITE 180
PHOENIX AZ 85020

RANDOLPH MCINTYRE
4372 N. BIDAHOCHI DR.
TUCSON AZ 85749

RANDOLPH P. HIGH
428 E. THUNDERBIRD RD.
SUITE# 445
PHOENIX AZ 85022

REED SMITH
10SOUTH WACKER DRIVE
CHICAGO IL 60606-7507

Arete Holdings, LLC -

REGENCE BC BS OR
PO BOX 91048
SEATTLE WA 98111

REGINALD L. WILLIAMS
8999 N. LATTIMORE LN.
TUCSON AZ 85742

RELIANT ENERGY RETAIL SERVICES
PO BOX 650475
DALLAS TX 75265-0475

RESMED
LOCKBOX 51054
LOS ANGELES CA 90051

RESPIRONICS, INC
PO BOX 405740
ATLANTA GA 30384-5740

RHONDA J. ROME
10217 N. 8TH PLACE
PHOENIX AZ 85020

RICHARD O. JACKSON
705 BELINDA DR.
KELLER TX 76248

RICHARD STEWART
52546 SKIDGEL RD.
LA PINE OR 97739

RICHARDSON DR REO, LLC
14785 PRESTON ROAD, # 850
DALLAS TX 75254

RICKY HAYES
24420 E. SHAWNEE TRAIL
BENSON AZ 85602

RISD
970 SECURITY ROW
RICHARDSON TX 75081

Arete Holdings, LLC -

RIVIERA PROPERTIES, INC.
7411 N. CATALINA RIDGE DRIVE
TUCSON AZ 85718

ROBERT DEAN
5081 E. MESA CREST PLACE
TUCSON AZ 85718

ROESSLER ASSOCIATES
800 N FIELDER RD
ARLINGTON TX 76012

ROGELO YANEZ
3400 W. AVENIDA BONITA
TUCSON AZ 85746

ROGER REMHOFF
16626 N. 35TH LANE
PHOENIX AZ 85053

ROSCOE MEDICAL
PO BOX 73743
CLEVELAND OH 44193

ROTO-ROOTER SERVICE & PLUMBING CO.
28655 S.W. BOONES FERRY RD.
WILSONVILLE OR 97070

RYAN FIFE
1359 LOVABIRD CT.
GILBERT AZ 85296

RYJE
1230 MARINE DRIVE
SUITE # 307
ASTORIA OR 97103

S.L.P INC.
1121E. MAIN STREET SUITE 240
SAINT CHARLES IL 60174

SAGE SOFTWARE, INC
PO BOX 404927
ATLANTA GA 30384-4927

Arete Holdings, LLC -

SALESFORCE.COM
PO BOX 842569
BOSTON MA 02284-2569

SALLY J. BAUGHMAN
PO BOX 292437
NASHVILLE TN 37229-2437

SALT RIVER PROJECT
P.O. BOX 2950
PHOENIX AZ 85062

SALTER LABS, A CALIFORNIA CORP
100 W SYCAMORE ROAD
ARVIN CA 93203

SANDRA L. STORY
1100 NW. RIDGE
HAMMOND OR 97121

SANTA BARBARA COUNTY PUBLIC HEALTH DEPT
345 CAMINO DEL REMEDIO
SANTA BARBARA CA 93110

SCOTTSDALE HEALTHCARE OCCUPATIONAL HEALT
16101 N 82ND ST
SUITE A-8
SCOTTSDALE AZ 85260

SECRETARY OF STATE
P.O. BOX 944230
SACRAMENTO CA 94244-2300

SEQUAL TECHNOLOGIES, INC.
LOCKBOX# 17223
DEPT. CH 17223
PALATINE IL 60055-7223

SHARON M. LOFTUS, ESQ.
166 HICKORY HEIGHTS DR.
BRIDGEVILLE PA 15017

SHEPHERD PEST MANAGEMENT, LLC
P.O. BOX 830443
RICHARDSON TX 75083

Arete Holdings, LLC -

SHRED IT
3136 N. 28TH AVE
PHOENIX AZ 85017

SLEEP MEDICINE CONSULTANTS OF N. TEXAS
8220 WALNUT HILL LANE, SUITE 101
DALLAS TX 75231

SLUMBER, LLC
5235 N. MESQUITE CANYON PLACE
TUCSON AZ 85749

SOLUTIONS PEST SERVICES INC
2495 S. ROSE PEAK DR.
TUCSON AZ 85710

SOUTHWESTERN TEAMSTERS SECURITY FUND
2400 W DUNLAP AVE
SUITE 250
PHOENIX AZ 85021

SPENCER GILDNER
175 SW. GARDIA AVE.
WARRENTON OR 97146

SPLIT TECHNOLOGIES, LLC
7317 EAST GALLEGU LANE
SCOTTSDALE AZ 85255

SPRINT
PO BOX 219100
KANSAS CITY MO 64121-9100

SPRINT
PO BOX 54977
LOS ANGELES CA 90054

ST.JOSEPH'S HOSPITAL
FILE # 57431
LOS ANGELES CA 90074-8781

STANDARD LIFE & ACCIDENT INSURANCE CO.
PO BOX 696800
SAN ANTONIO TX 78269-6800

Arete Holdings, LLC -

STANLEY STEEMER
2520 N. COYOTE DR.
UNIT #106
TUCSON AZ 85745

STATE COMPTROLLER
PO BOX 149354
AUSTIN TX 78714

STATE OF WASHINGTON DEPT OF REVENUE
P.O. BOX 34052
SEATTLE WA 98124

STEVEN TYRRELL
19811 SE. 38TH CIRCLE
CAMAS WA 98607

STS PROPERTIES, LLC
710 PENA LANE
LAKE HAVASU CITY AZ 86406

SUSAN CRUME
39703 NW. MOUNTAINDALE RD.
BANKS OR 97106

SVN RICHARDSON DALLAS
PO BOX 80281
CITY OF INDUSTRY CA 91716

SYMANTEC SMB RENEWALS
PO BOX 202475
DALLAS TX 75320

SYMBIUS MEDICAL
PO BOX 122087
DALLAS TX 75312-2086

SYNERGY
3200 E. CAMELBACK RD.
SUITE # 390
PHOENIX AZ 85018

TAMARA SLACK
11630 SW MANZANITA ST.
TIGARD OR 97223

Arete Holdings, LLC -

TERESA WILLIAMS / AURITON SOLUTIONS
301 ROSEDALE TOWERS #301
1700 W. HIGHWAY 36
ROSEVILLE MN 55113

TERESA WILLIAMS / GARDEN STATE CCC, INC.
225 WILLOWBROOK RD.
FREEHOLD NJ 07728

TERRY REINERT
15184 SW. 116TH AVE.
APT. #4
PORTLAND OR 97224

THE CARPET BROKER DESIGN CENTER
1986 N ALMA SCHOOL RD
STE 32
CHANDLER AZ 85224

THE DOCTORS COMPANY
PO BOX 52780
PHOENIX AZ 85072

THE HOPPER GROUP
801 ROAD TO SIX FLAGS
145
ARLINGTON TX 76012

THE ODS COMPANIES
P.O. BOX 4030
PORTLAND OR 97208

THERESA STRINGER
1326 COMANCHE DR.
RICHARDSON TX 75080

THOMAS FEDDER
1665 W. ANN AVE.
ROSEBURG OR 97470

TIFFANY A. WAICELUNAS
1129 W. TOWNLEY
PHOENIX AZ 85021

Arete Holdings, LLC -

TIKINA BROWN
7103 LAKE WHITNEY DR
ARLINGTON TX 76002

TIME WARNER CABLE
P.O. BOX 650063
DALLAS TX 75265-0063

TN2, LLC
8455 N 90TH ST
SUITE #4
SCOTTSDALE AZ 85258

TONYA ENSIGN
8426 E SORREL TRAIL
SCOTTSDALE AZ 85255

TRAININGDEPARTMENT.COM
10805 SUNSET OFFICE DR
SUITE 300
SAINT LOUIS MO 63127

TRICARE FOR LIFE REFUND
PO BOX 77028
MADISON WI 53707

TRICARE SERVICE
PO BOX 77028
MADISON WI 53707

TRICARE SOUTH
PO BOX 7032
CAMDEN SC 29020-7032

TRICARE WEST
PO BOX 77028
MADISON WI 53707

TROY G. ANDERSON MD PC
3852 N. PARK ST.
BUCKEYE AZ 85396

Arete Holdings, LLC -

TRUE NORTH MANAGEMENT
8455 N 90TH ST
SUITE 4
SCOTTSDALE AZ 85258

TUCSON ELECTRIC POWER
PO BOX 80077
PRESCOTT AZ 86304-8077

TUCSON PULMONOLOGY PC
1521 E. PLACITA LUPITA
TUCSON AZ 85718

TUCSON PULMONOLOGY PC
6567 E CARONDELET DR
STE 215
TUCSON AZ 85710

UGENIUM
PO BOX 25503
SCOTTSDALE AZ 85255

UMR
PO BOX 60609
OKLAHOMA CITY OK 73146

UNITED COMMERCIAL TRAVELERS OF AMERICA
1801 WATERMARK DR
PO BOX 159019
SUITE 100
COLUMBUS OH 43215

UNITED HEALH CARE RECOVERY SERVICES
P.O. BOX 740804
ATLANTA GA 30374-0804

UNITED HEALTH CARE
22561 NETWORK PL
CHICAGO IL 60673

UNITED HEALTH CARE
2717 N 118TH CIRCLE
OMAHA NE 68164

Arete Holdings, LLC -

UNITED HEALTHCARE INSURANCY COMPANY
PO BOX 740819
ATLANTA GA 30374

UNIVERSAL HOSPITAL SERVICES, INC.
P.O. BOX 86
MINNEAPOLIS MN 55486-0940

UNIVERSITY FAMILY CARE
2701 E ELIVRA RD
TUCSON AZ 85706

UPS
PO BOX 894820
LOS ANGELES CA 90189-4820

US BANK MANIFEST FUNDING SERVICES
1450 CHANNEL PARKWAY
MARSHALL MN 56258

US HEALTHWORKS MEDICAL GROUP OF ARIZONA
PO BOX 50031
LOS ANGELES CA 90074-0031

US HEALTHWORKS MEDICAL GROUP TX INC
PO BOX 404974
ATLANTA GA 30384

VENTO INVESTMENTS LLC
6107 EAST PARADISE DRIVE
SCOTTSDALE AZ 85254

VERIZON BUSINESS
500 ROSS STREET 154-0470
PITTSBURGH PA 15250

VERIZON BUSINESS
P.O. BOX 371873
PITTSBURGH PA 15250-7873

VGM GROUP, INC.
P.O. BOX 2817
WATERLOO IA 50704-2817

Arete Holdings, LLC -

VICKI SUPPON
9307 W. ROCKWOOD DR.
CIBOLA AZ 85328

VICTOR DOURTE
22008 N. LAS POSITAS DRIVE
SUN CITY WEST AZ 85375

VICTORIA DORNIK
2610 NE 148TH ST.
VANCOUVER WA 98686

VIVEK DOGRA
5326 WESTFIELD CT.
LAKE OSWEGO OR 97035

VIVEK PADEGAL, M.D.
PO BOX 117506
CARROLLTON TX 75011-7506

WAGEWORKS
1100 PARK PLACE
4TH PLACE
SAN MATEO CA 94403

WALTER E NELSON OF ASTORIA
421 GATEWAY
ASTORIA OR 97103

WASHINGTON COUNTY
PO BOX 3587
PORTLAND OR 97208-3587

WAYNE LONGWORTH
303 LADY SLIPPER LN
ROSEBURG OR 97470

WILLIAM DUDSIC
2345 NORTH CRAYCROFT
#204
TUCSON AZ 85712

WILLIAM WIMBISH
25829 S. BRETNWOOD DRIVE
SUN LAKES AZ 85248

Arete Holdings, LLC -

WILLIS OF ARIZONA, INC.
PO BOX 730054
DALLAS TX 75373-0054

WINIFRED LAMBERTSON
6001 E. PIMA
APT# 88
TUCSON AZ 85712

ZIRMED
1311 SOLUTIONS CENTER
CHICAGO IL 60677